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Attorneys for John T. Kendall,  
Chapter 7 Trustee

UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF CALIFORNIA

In re

OPSYS U.S. CORPORATION,

Debtor.

Case No. 03-42660 LT  
Chapter 7

STIPULATION RE: ALLOWANCE OF  
CLAIM

**IT IS HEREBY STIPULATED** by and between John T. Kendall, Chapter 7 Trustee of the  
bankruptcy estate of Opsys U.S. Corporation, (the "Trustee") and Pentalpha Macau Commercial  
Offshore Limited ("Pentalpha") by and through their respective attorneys of record as follows:

**RECITALS**

**WHEREAS**, the Trustee is the duly appointed, qualified and acting Chapter 7 Trustee of the  
bankruptcy estate of Opsys U.S. Corporation, Case No. 03-42660 LT.

**WHEREAS**, on October 7, 2003, Pentalpha filed claim no. 91 in the total amount of  
\$346,660.10.

**WHEREAS**, Pentalpha asserts that \$75,811.56 of its claim no. 91 should be allowed as a  
priority claim pursuant to 11 U.S.C. § 507(a)(4).

Stipulation Re: Allowance of Claim

**WHEREAS**, the parties wish to resolve any disputes between and regarding the amount and allowance of Pentalpha's claim and enter into the following stipulation.

## STIPULATION

1. Pentalpha's claim no. 91 will be allowed as follows:

a) a priority claim in the amount of \$16,000; and

b) a general unsecured claim in the amount of \$330,660.10.

Dated: January 31, 2007

KORNFELD, PAUL &amp; NYBERG, P.C.

By: Eric A. Nyberg /s/  
(Bar No. 131105)  
Attorneys for Trustee, John T. Kendall

Dated: January 31, 2007

SQUIRE, SANDERS & DEMPSEY LLP

By: Penn Ayers Butler /s/  
(Bar No. 56663 )  
Attorneys for Creditor, Pentalpha Macau  
Commercial Offshore Limited